

Exhibit 3

Response from IRS to the Appeal

Seeking more information. (including
a physician letter)

Dated Sep 3, 2021

Exhibit 3



Department of the Treasury
Internal Revenue Service
Independent Office of Appeals
1040 Waverly Avenue
Stop 906
Holtsville, NY 11742

DONNA F CHU & SUBRAMANIAN SUBBIAH
104 ELM ST
MENLO PARK, CA 94025

Date:

September 3, 2021

Person to contact:

Name: Varghese Thomas

Employee ID Number: 1004002611

Phone: 631-977 6512

Fax: 855-257 9540

Hours: Mon-Fri 8:00am-4:00pm(EST)

Re:

Income Tax

Tax periods ended:

12/2014

Conference information:

N/A

Dear Ms. Chu & Mr. Subbiah

The Independent Office of Appeals received your case for possible settlement, and it is assigned to me.

I conducted a preliminary review of your case. You have indicated that the basis for your claim is financial disability. The time periods for claiming a refund are suspended for the period in which you are financially disabled. You are financially disabled if you are unable to manage your financial affairs because of a medically determinable physical or mental impairment which can be expected to result in death or can be expected to last at least 12 months. However, you are not financially disabled during any period if another person is authorized to act on your behalf in financial matters. For example, if one spouse is disabled, the spouse who is not disabled can file a return.

To claim that you are financially disabled, the law requires the following written statements.

1-A statement from your qualified physician that includes ALL of the following:

- a. The name and a description of your physical or mental impairment,
- b. The physician's medical opinion that the impairment prevented you from managing your financial affairs,
- c. The physician's medical opinion that the impairment was or can be expected to result in death, or that its duration has lasted, or can be expected to last, at least 12 months,
- d. The specific time period (to the best of the physician's knowledge), and
- e. The following certification signed by the physician: "I hereby certify that, to the best of my knowledge and belief, the above representations are true, correct, and complete."

2-A statement made by the person signing the claim for refund that no person was authorized to act on your behalf in financial matters during the period of disability (or the exact dates that a person was authorized to act for you).

Please mail these original statements by **September 24, 2021**.

If I don't hear from you, I'll make my determination based on the information I currently have.

Exhibit 3

The Appeals process

Appeals is an independent function within the IRS. Appeals reviews and resolves disputes in a fair and impartial manner by applying the law and court decisions to the facts of your case. I'll consider the facts in your case and try to resolve your dispute with the IRS.

If you're new to Appeals, you may want to read the enclosed publications.

You have the right to access the administrative file in your case. If you want access to the file, please contact me within 14 days of the date of this letter.

The conference will be informal and we'll discuss facts, arguments, and whether the law supports your position. If you present new information or raise new issues, I may refer your case to the originating office for consideration.

If you have questions about this letter or the Appeals process, you can call me at the telephone number at the top of this letter. You can also visit our website at www.irs.gov/appeals.

Additional information

If you want an attorney, certified public accountant, enrolled agent, or a person qualified and authorized to practice before the IRS to represent you in Appeals, you must submit a Form 2848, Power of Attorney and Declaration of Representative, or similar written authorization. If you need more information about the requirements for representing taxpayers, refer to Treasury Department Circular 230, Regulations Governing Practice before the Internal Revenue Service, or Publication 947, Practice Before the IRS and Power of Attorney.

At the conclusion of the Appeals process, an authorized vendor may contact you with a customer satisfaction survey. Your participation is voluntary, and the survey won't ask for personal or financial information. We'll use the results of the survey to improve our processes and service to taxpayers. To verify the authenticity of the survey, you can visit www.irs.gov/css.

You can get the forms or publications mentioned in this letter by visiting our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions, you can call me at the telephone number at the top of this letter. Thank you for your cooperation.

Sincerely,

Varghese Thomas

Varghese Thomas
Appeals Officer

Enclosure:

Publication 4227